

# Taxation Statistics 2009–10

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

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Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
a.Agriculture, forestry & fishing	011 Nursery and Floriculture Production	Commenced	0.62	0.77	0.21	0.33	n.a.	n.a.
		Established	0.60	0.61	0.16	0.23	0.23	0.21
		Total	0.60	0.61	0.16	0.24	0.23	0.21
	012 Mushroom and Vegetable Growing	Commenced	0.58	0.63	0.20	0.29	0.13	n.a.
		Established	0.62	0.61	0.17	0.22	0.16	0.14
		Total	0.62	0.61	0.17	0.22	0.16	0.14
	013 Fruit and Tree Nut Growing	Commenced	0.26	0.65	0.15	0.23	0.19	0.17
		Established	0.48	0.47	0.11	0.26	0.19	0.18
		Total	0.45	0.48	0.11	0.26	0.19	0.18
	014 Sheep, Beef Cattle and Grain Farming	Commenced	0.69	0.75	0.10	0.30	0.18	0.16
		Established	0.71	0.74	0.05	0.23	0.11	0.09
		Total	0.71	0.74	0.05	0.23	0.11	0.09
	015 Other Crop Growing	Commenced	0.87	0.91	0.08	0.34	n.a.	n.a.
		Established	0.30	0.56	0.07	0.18	0.05	0.13
		Total	0.30	0.56	0.07	0.18	0.05	0.13
	016 Dairy Cattle Farming	Commenced	0.56	0.45	0.07	0.15	0.10	n.a.
		Established	0.88	0.93	0.04	0.21	0.10	0.10
		Total	0.86	0.89	0.04	0.20	0.10	0.10
	017 Poultry Farming	Commenced	n.a.	n.a.	0.50	0.56	n.a.	n.a.
		Established	0.61	0.61	0.16	0.23	0.23	0.24
		Total	0.61	0.61	0.17	0.24	0.23	0.24
	018 Deer Farming	Established	0.61	n.a.	0.17	0.35	n.a.	n.a.
		Total	0.61	n.a.	0.14	0.34	n.a.	n.a.
	019 Other Livestock Farming	Commenced	0.54	0.79	0.14	0.38	n.a.	n.a.
		Established	0.72	0.78	0.06	0.28	0.18	0.14
		Total	0.72	0.78	0.06	0.28	0.18	0.14
	020 Aquaculture	Commenced	n.a.	n.a.	0.28	0.44	n.a.	n.a.
		Established	0.67	0.69	0.23	0.30	0.23	0.21
		Total	0.67	0.69	0.23	0.30	0.23	0.21
	030 Forestry and Logging	Commenced	0.09	0.17	0.29	0.51	n.a.	n.a.
		Established	0.11	0.51	0.16	0.30	0.23	0.22
		Total	0.10	0.49	0.17	0.31	0.23	0.23
	041 Fishing	Commenced	0.52	0.52	0.40	0.46	0.21	0.21
		Established	0.44	0.58	0.33	0.40	0.17	0.17
		Total	0.45	0.58	0.33	0.41	0.17	0.17
	042 Hunting and Trapping	Commenced	0.57	0.66	0.23	0.37	n.a.	n.a.
		Established	0.61	0.62	0.26	0.31	0.14	0.13
		Total	0.60	0.62	0.26	0.32	0.14	0.13
	051 Forestry Support Services	Commenced	0.35	0.84	0.44	0.59	n.a.	n.a.
		Established	0.50	0.54	0.27	0.36	0.25	0.25
		Total	0.49	0.55	0.29	0.37	0.25	0.26
	052 Agriculture and Fishing Support Services	Commenced	0.45	0.66	0.29	0.39	0.57	0.59
		Established	0.73	0.75	0.21	0.29	0.31	0.31

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Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Total	0.71	0.74	0.22	0.30	0.32	0.32
b.Mining	060 Coal Mining	Established	n.a.	n.a.	0.26	0.40	n.a.	n.a.
		Total	n.a.	n.a.	0.29	0.44	n.a.	n.a.
	070 Oil and Gas Extraction	Commenced	n.a.	n.a.	0.69	0.69	n.a.	n.a.
		Established	0.39	0.39	0.57	0.60	n.a.	n.a.
		Total	0.39	0.39	0.57	0.61	n.a.	n.a.
	080 Metal Ore Mining	Commenced	n.a.	n.a.	0.81	0.81	n.a.	n.a.
		Established	0.54	0.62	0.36	0.44	n.a.	n.a.
		Total	0.54	0.62	0.40	0.48	n.a.	n.a.
	091 Construction Material Mining	Commenced	n.a.	n.a.	0.19	0.37	n.a.	n.a.
		Established	0.79	0.65	0.23	0.40	0.17	0.15
		Total	0.78	0.66	0.23	0.40	0.17	0.15
	099 Other Non-Metallic Mineral Mining and Quarrying	Commenced	0.44	0.42	0.37	0.43	n.a.	n.a.
		Established	0.74	0.72	0.32	0.48	n.a.	n.a.
		Total	0.67	0.64	0.32	0.48	n.a.	n.a.
	101 Exploration	Commenced	n.a.	n.a.	0.69	0.75	n.a.	n.a.
		Established	0.19	0.30	0.49	0.60	n.a.	n.a.
		Total	0.21	0.33	0.51	0.61	n.a.	n.a.
	109 Other Mining Support Services	Commenced	n.a.	n.a.	0.54	0.54	n.a.	n.a.
		Established	0.36	0.52	0.43	0.54	n.a.	n.a.
		Total	0.37	0.51	0.45	0.54	0.16	n.a.
c.Manufacturing	111 Meat and Meat Product Manufacturing	Commenced	0.29	n.a.	0.52	0.65	n.a.	n.a.
		Established	0.33	0.32	0.40	0.42	0.05	n.a.
		Total	0.33	0.32	0.41	0.43	0.07	0.06
	112 Seafood Processing	Established	0.23	0.45	0.20	0.29	n.a.	n.a.
		Total	0.23	0.44	0.21	0.30	n.a.	n.a.
	113 Dairy Product Manufacturing	Commenced	n.a.	n.a.	0.10	n.a.	n.a.	n.a.
		Established	0.28	0.27	0.10	0.12	0.10	0.10
		Total	0.29	0.27	0.10	0.12	0.10	0.10
	114 Fruit and Vegetable Processing	Commenced	0.34	0.33	0.04	0.04	n.a.	n.a.
		Established	0.68	0.70	0.13	0.16	0.15	0.14
		Total	0.67	0.68	0.10	0.13	0.15	0.14
	115 Oil and Fat Manufacturing	Commenced	n.a.	n.a.	0.04	n.a.	n.a.	n.a.
		Established	0.50	0.52	0.13	0.25	n.a.	n.a.
		Total	0.43	0.43	0.12	0.22	n.a.	n.a.
	116 Grain Mill and Cereal Product Manufacturing	Commenced	n.a.	n.a.	0.23	n.a.	n.a.	n.a.
		Established	0.59	0.61	0.10	0.14	n.a.	n.a.
		Total	0.58	0.61	0.11	0.15	n.a.	n.a.
	117 Bakery Product Manufacturing	Commenced	0.52	0.52	0.10	0.14	0.16	0.15
		Established	0.58	0.60	0.12	0.15	0.23	0.22
		Total	0.57	0.59	0.12	0.15	0.22	0.22
	118 Sugar and Confectionery Manufacturing	Commenced	0.64	0.65	0.26	0.38	n.a.	n.a.
		Established	0.59	0.62	0.11	0.18	0.21	0.21

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Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Total	0.59	0.62	0.12	0.20	0.21	0.21
	119 Other Food Product Manufacturing	Commenced	0.35	0.37	0.13	0.16	n.a.	n.a.
		Established	0.45	0.54	0.13	0.19	0.19	0.19
		Total	0.44	0.51	0.13	0.19	0.16	0.16
	121 Beverage Manufacturing	Commenced	0.83	0.83	0.15	0.19	n.a.	n.a.
		Established	0.52	0.62	0.12	0.20	0.26	0.26
		Total	0.55	0.65	0.12	0.20	0.25	0.26
	131 Textile Manufacturing	Established	0.49	0.50	0.21	0.26	n.a.	n.a.
		Total	0.49	0.50	0.22	0.27	n.a.	n.a.
	132 Leather Tanning, Fur Dressing and Leather Product Manufact	Commenced	0.58	n.a.	0.33	0.36	n.a.	n.a.
		Established	0.60	0.60	0.21	0.29	0.23	0.20
		Total	0.60	0.60	0.22	0.30	0.23	0.20
	133 Textile Product Manufacturing	Commenced	0.51	0.53	0.19	0.24	n.a.	n.a.
		Established	0.30	0.56	0.14	0.16	0.21	0.21
		Total	0.31	0.56	0.14	0.16	0.22	0.21
	134 Knitted Product Manufacturing	Established	0.64	0.66	0.24	0.26	n.a.	n.a.
		Total	0.64	0.66	0.25	0.27	n.a.	n.a.
	135 Clothing and Footwear Manufacturing	Commenced	0.52	0.65	0.25	0.33	0.21	n.a.
		Established	0.42	0.54	0.23	0.28	0.22	0.21
		Total	0.42	0.55	0.23	0.28	0.22	0.21
	141 Log Sawmilling and Timber Dressing	Commenced	0.53	n.a.	0.19	0.27	n.a.	n.a.
		Established	0.54	0.64	0.17	0.24	0.20	0.20
		Total	0.54	0.64	0.17	0.24	0.20	0.20
	149 Other Wood Product Manufacturing	Commenced	0.57	0.62	0.29	0.34	n.a.	n.a.
		Established	0.55	0.56	0.24	0.28	0.18	0.18
		Total	0.55	0.56	0.24	0.28	0.18	0.18
	151 Pulp, Paper and Paperboard Manufacturing	Established	0.26	0.48	0.26	0.39	n.a.	n.a.
		Total	0.26	0.48	0.26	0.39	n.a.	n.a.
	152 Converted Paper Product Manufacturing	Commenced	0.68	n.a.	0.21	0.40	n.a.	n.a.
		Established	0.53	0.52	0.30	0.33	n.a.	n.a.
		Total	0.54	0.54	0.29	0.34	n.a.	n.a.
	161 Printing and Printing Support Services	Commenced	0.47	0.49	0.33	0.39	n.a.	n.a.
		Established	0.54	0.59	0.22	0.27	0.19	0.20
		Total	0.53	0.58	0.23	0.28	0.19	0.20
	162 Reproduction of Recorded Media	Commenced	n.a.	n.a.	0.60	0.60	n.a.	n.a.
		Established	0.75	0.77	0.41	0.52	n.a.	n.a.
		Total	0.70	0.69	0.44	0.53	n.a.	n.a.
	170 Petroleum and Coal Product Manufacturing	Established	0.35	0.56	0.29	0.39	n.a.	n.a.
		Total	0.37	0.58	0.30	0.40	n.a.	n.a.
	181 Basic Chemical Manufacturing	Established	n.a.	n.a.	0.23	0.35	n.a.	n.a.
		Total	n.a.	n.a.	0.25	0.37	n.a.	n.a.
	182 Basic Polymer Manufacturing	Established	0.66	0.68	0.36	0.38	n.a.	n.a.
		Total	0.66	0.68	0.36	0.38	n.a.	n.a.

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Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
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	183 Fertiliser and Pesticide Manufacturing	Established	0.67	0.67	0.24	0.25	n.a.	n.a.
		Total	0.67	0.67	0.23	0.25	n.a.	n.a.
	184 Pharmaceutical and Medicinal Product Manufacturing	Commenced	n.a.	n.a.	0.43	0.43	n.a.	n.a.
		Established	0.54	0.60	0.45	0.53	n.a.	n.a.
		Total	0.55	0.61	0.45	0.52	n.a.	n.a.
	185 Cleaning Compound and Toiletry Preparation Manufacturing	Commenced	0.39	0.67	0.32	0.64	n.a.	n.a.
		Established	0.54	0.54	0.25	0.30	0.15	0.13
		Total	0.53	0.54	0.26	0.32	0.16	0.13
	189 Other Basic Chemical Product Manufacturing	Established	n.a.	n.a.	0.34	0.41	n.a.	n.a.
		Total	0.62	0.62	0.38	0.45	n.a.	n.a.
	191 Polymer Product Manufacturing	Commenced	0.55	0.55	0.28	0.31	n.a.	n.a.
		Established	0.54	0.58	0.20	0.23	0.21	0.21
		Total	0.54	0.58	0.21	0.24	0.22	0.21
	192 Natural Rubber Product Manufacturing	Established	n.a.	n.a.	0.42	0.47	n.a.	n.a.
		Total	n.a.	n.a.	0.41	0.44	n.a.	n.a.
	201 Glass and Glass Product Manufacturing	Commenced	0.11	0.69	0.10	0.31	n.a.	n.a.
		Established	0.51	0.52	0.22	0.26	0.17	0.17
		Total	0.49	0.52	0.21	0.26	0.17	0.17
	202 Ceramic Product Manufacturing	Commenced	0.35	n.a.	0.24	0.40	n.a.	n.a.
		Established	0.62	0.62	0.25	0.29	0.17	0.17
		Total	0.61	0.62	0.25	0.30	0.17	0.17
	203 Cement, Lime, Plaster and Concrete Product Manufacturing	Commenced	0.75	n.a.	0.54	0.57	n.a.	n.a.
		Established	0.61	0.61	0.23	0.24	0.25	0.25
		Total	0.61	0.61	0.24	0.25	0.25	0.25
	209 Other Non-Metallic Mineral Product Manufacturing	Commenced	0.68	0.69	0.35	0.36	n.a.	n.a.
		Established	0.61	0.63	0.27	0.31	0.21	0.21
		Total	0.62	0.64	0.28	0.31	0.21	0.20
	211 Basic Ferrous Metal Manufacturing	Commenced	0.22	0.22	0.20	0.22	n.a.	n.a.
		Established	0.59	0.60	0.29	0.33	0.19	0.18
		Total	0.54	0.55	0.28	0.32	0.19	0.18
	212 Basic Ferrous Metal Product Manufacturing	Commenced	0.51	0.51	0.48	0.48	n.a.	n.a.
		Established	0.60	0.70	0.28	0.38	0.30	n.a.
		Total	0.60	0.68	0.29	0.39	0.30	n.a.
	213 Basic Non-Ferrous Metal Manufacturing	Commenced	n.a.	n.a.	0.23	0.24	n.a.	n.a.
		Established	0.58	0.60	0.32	0.37	n.a.	n.a.
		Total	0.59	0.60	0.31	0.36	n.a.	n.a.
	214 Basic Non-Ferrous Metal Product Manufacturing	Commenced	n.a.	n.a.	0.47	0.47	n.a.	n.a.
		Established	0.54	0.54	0.13	0.35	n.a.	n.a.
		Total	0.55	0.55	0.14	0.36	n.a.	n.a.
	221 Iron and Steel Forging	Established	0.56	0.62	0.28	0.31	n.a.	n.a.
		Total	0.57	0.62	0.29	0.32	n.a.	n.a.
	222 Structural Metal Product Manufacturing	Commenced	0.60	0.62	0.35	0.39	n.a.	n.a.
		Established	0.51	0.52	0.24	0.27	0.19	0.19

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		Total	0.52	0.53	0.24	0.28	0.19	0.19
	223 Metal Container Manufacturing	Commenced	0.47	0.47	0.57	0.58	n.a.	n.a.
		Established	0.61	0.68	0.43	0.49	0.22	0.18
		Total	0.59	0.66	0.45	0.50	0.23	0.18
	224 Sheet Metal Product Manufacturing (except Metal Structural	Commenced	0.60	0.67	0.47	0.55	n.a.	n.a.
		Established	0.61	0.63	0.30	0.36	0.21	0.19
		Total	0.61	0.63	0.30	0.36	0.21	0.19
	229 Other Fabricated Metal Product Manufacturing	Commenced	0.62	0.64	0.36	0.40	0.17	0.17
		Established	0.62	0.65	0.30	0.36	0.22	0.19
		Total	0.62	0.65	0.31	0.36	0.22	0.19
	231 Motor Vehicle and Motor Vehicle Part Manufacturing	Commenced	0.57	0.59	0.28	0.32	n.a.	n.a.
		Established	0.34	0.46	0.13	0.18	0.19	0.18
		Total	0.35	0.47	0.14	0.18	0.19	0.18
	239 Other Transport Equipment Manufacturing	Commenced	0.50	0.49	0.40	0.42	n.a.	n.a.
		Established	0.46	0.49	0.29	0.35	0.20	0.17
		Total	0.46	0.49	0.30	0.36	0.20	0.17
	241 Professional and Scientific Equipment Manufacturing	Commenced	0.73	0.73	0.40	0.42	0.13	0.13
		Established	0.71	0.75	0.37	0.41	0.22	0.21
		Total	0.71	0.75	0.37	0.41	0.21	0.21
	242 Computer and Electronic Equipment Manufacturing	Commenced	0.27	0.27	0.19	0.21	n.a.	n.a.
		Established	0.42	0.44	0.23	0.28	0.17	0.17
		Total	0.41	0.42	0.23	0.27	0.17	0.17
	243 Electrical Equipment Manufacturing	Commenced	0.37	n.a.	0.20	0.23	n.a.	n.a.
		Established	0.56	0.60	0.31	0.35	0.20	0.18
		Total	0.55	0.58	0.31	0.35	0.20	0.18
	244 Domestic Appliance Manufacturing	Commenced	0.54	n.a.	0.19	0.35	n.a.	n.a.
		Established	0.52	0.56	0.41	0.44	n.a.	n.a.
		Total	0.53	0.57	0.38	0.43	n.a.	n.a.
	245 Pump, Compressor, Heating and Ventilation Equipment Manu	Commenced	n.a.	n.a.	0.14	0.15	n.a.	n.a.
		Established	0.57	0.59	0.26	0.31	n.a.	n.a.
		Total	0.51	0.53	0.24	0.28	n.a.	n.a.
	246 Specialised Machinery and Equipment Manufacturing	Commenced	0.60	0.66	0.37	0.48	n.a.	n.a.
		Established	0.57	0.60	0.27	0.32	0.20	0.21
		Total	0.57	0.60	0.28	0.33	0.20	0.21
	249 Other Machinery and Equipment Manufacturing	Commenced	0.43	n.a.	0.16	0.24	n.a.	n.a.
		Established	0.46	0.46	0.28	0.34	0.14	0.08
		Total	0.46	0.46	0.27	0.33	0.15	0.09
	251 Furniture Manufacturing	Commenced	0.54	0.55	0.28	0.34	n.a.	n.a.
		Established	0.56	0.58	0.25	0.29	0.20	0.18
		Total	0.56	0.57	0.25	0.29	0.20	0.18
	259 Other Manufacturing	Commenced	0.54	0.57	0.08	0.32	n.a.	n.a.
		Established	0.51	0.56	0.24	0.29	0.19	0.17
		Total	0.51	0.56	0.22	0.29	0.19	0.17

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			All	Profitable	n.a.	All	Profitable	n.a.	All	Profitable	n.a.
d.Electricity, Gas, Water and Waste Services	261 Electricity Generation	Established		0.34	n.a.		0.25	0.39		n.a.	n.a.
		Total		0.34	n.a.		0.26	0.40		n.a.	n.a.
	263 Electricity Distribution	Commenced		n.a.	n.a.		0.77	0.77		n.a.	n.a.
		Established		n.a.	n.a.		0.36	0.42		n.a.	n.a.
		Total		n.a.	n.a.		0.42	0.48		n.a.	n.a.
	264 On Selling Electricity and Electricity Market Operation	Commenced		n.a.	n.a.		0.78	0.78		n.a.	n.a.
		Established		n.a.	n.a.		0.70	0.70		n.a.	n.a.
		Total		n.a.	n.a.		0.71	0.71		n.a.	n.a.
	270 Gas Supply	Commenced		n.a.	n.a.		0.40	0.43		n.a.	n.a.
		Established		0.65	0.71		0.48	0.50		n.a.	n.a.
		Total		0.67	0.72		0.48	0.50		n.a.	n.a.
	281 Water Supply, Sewerage and Drainage Services	Commenced		0.77	0.78		0.41	0.52		n.a.	n.a.
		Established		0.55	0.56		0.34	0.36		0.17	0.17
		Total		0.56	0.57		0.34	0.36		0.18	0.17
e.Construction	291 Waste Collection Services	Commenced		0.56	n.a.		0.39	0.43		n.a.	n.a.
		Established		0.68	0.69		0.26	0.30		0.19	0.19
		Total		0.68	0.68		0.27	0.31		0.19	0.19
	292 Waste Treatment, Disposal and Remediation Services	Commenced		0.71	0.84		0.18	0.41		n.a.	n.a.
		Established		0.63	0.64		0.26	0.31		0.15	0.13
		Total		0.64	0.65		0.25	0.31		0.16	0.13
	301 Residential Building Construction	Commenced		0.42	0.48		0.27	0.34		0.12	0.12
		Established		0.43	0.48		0.20	0.24		0.11	0.10
		Total		0.43	0.48		0.21	0.25		0.11	0.10
	302 Non-Residential Building Construction	Commenced		0.61	0.68		0.43	0.49		n.a.	n.a.
		Established		0.33	0.53		0.23	0.31		0.10	0.09
		Total		0.34	0.54		0.24	0.32		0.10	0.09
	310 Heavy and Civil Engineering Construction	Commenced		0.62	0.72		0.42	0.50		0.13	0.13
		Established		0.57	0.60		0.35	0.38		0.19	0.19
		Total		0.57	0.61		0.36	0.39		0.19	0.18
	321 Land Development and Site Preparation Services	Commenced		0.56	0.69		0.27	0.34		0.15	0.15
		Established		0.49	0.56		0.20	0.26		0.16	0.16
		Total		0.50	0.57		0.20	0.26		0.16	0.16
	322 Building Structure Services	Commenced		0.65	0.72		0.45	0.49		0.32	0.29
		Established		0.61	0.64		0.38	0.40		0.22	0.21
		Total		0.61	0.64		0.39	0.41		0.22	0.22
	323 Building Installation Services	Commenced		0.54	0.64		0.35	0.40		0.17	0.16
		Established		0.52	0.59		0.30	0.33		0.18	0.17
		Total		0.52	0.60		0.31	0.33		0.18	0.17
	324 Building Completion Services	Commenced		0.60	0.63		0.38	0.40		0.21	0.21
		Established		0.64	0.67		0.40	0.42		0.19	0.18
		Total		0.64	0.67		0.40	0.42		0.19	0.18
	329 Other Construction Services	Commenced		0.49	0.56		0.36	0.41		0.24	0.21
		Established		0.55	0.60		0.32	0.36		0.19	0.18

# **Taxation Statistics 2009–10**

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Total	0.55	0.60	0.33	0.36	0.19	0.18
f.Wholesale Trade	331 Agricultural Product Wholesaling	Commenced	0.32	0.49	0.09	0.23	0.09	n.a.
		Established	0.35	0.44	0.05	0.17	0.11	0.15
		Total	0.35	0.44	0.06	0.18	0.10	0.15
	332 Mineral, Metal and Chemical Wholesaling	Commenced	0.36	0.44	0.26	0.35	n.a.	n.a.
		Established	0.33	0.34	0.14	0.17	0.05	0.04
		Total	0.33	0.34	0.15	0.18	0.05	0.04
	333 Timber and Hardware Goods Wholesaling	Commenced	0.42	0.43	0.21	0.26	n.a.	n.a.
		Established	0.32	0.32	0.16	0.18	0.14	0.13
		Total	0.33	0.33	0.16	0.18	0.14	0.13
	341 Specialised Industrial Machinery and Equipment Wholesaling	Commenced	0.17	0.33	0.19	0.37	n.a.	n.a.
		Established	0.30	0.28	0.11	0.14	0.09	0.07
		Total	0.29	0.28	0.12	0.15	0.09	0.07
	349 Other Machinery and Equipment Wholesaling	Commenced	0.33	0.35	0.26	0.36	n.a.	n.a.
		Established	0.38	0.39	0.18	0.21	0.15	0.14
		Total	0.38	0.38	0.18	0.22	0.15	0.14
	350 Motor Vehicle and Motor Vehicle Parts Wholesaling	Commenced	0.21	0.20	0.09	0.11	n.a.	n.a.
		Established	0.26	0.26	0.08	0.11	0.10	0.10
		Total	0.26	0.26	0.08	0.11	0.10	0.10
	360 Grocery, Liquor and Tobacco Product Wholesaling	Commenced	0.22	0.24	0.09	0.14	0.11	0.11
		Established	0.17	0.23	0.06	0.08	0.08	0.08
		Total	0.17	0.23	0.06	0.08	0.09	0.09
	371 Textile, Clothing and Footwear Wholesaling	Commenced	0.44	0.56	0.13	0.25	n.a.	n.a.
		Established	0.40	0.43	0.16	0.21	0.11	0.11
		Total	0.40	0.44	0.16	0.22	0.11	0.11
	372 Pharmaceutical and Toiletry Goods Wholesaling	Commenced	0.46	0.52	0.18	0.27	n.a.	n.a.
		Established	0.40	0.41	0.18	0.23	0.12	0.12
		Total	0.40	0.42	0.18	0.23	0.12	0.12
	373 Furniture, Floor Covering and Other Goods Wholesaling	Commenced	0.32	0.35	0.13	0.20	n.a.	n.a.
		Established	0.36	0.38	0.14	0.19	0.12	0.11
		Total	0.35	0.38	0.14	0.19	0.12	0.11
	380 Commission-Based Wholesaling	Commenced	0.37	0.47	0.36	0.44	n.a.	n.a.
		Established	0.35	0.44	0.26	0.35	0.13	0.13
		Total	0.35	0.44	0.27	0.36	0.14	0.14
g.Retail Trade	391 Motor Vehicle Retailing	Commenced	0.22	0.25	0.06	0.09	n.a.	n.a.
		Established	0.15	0.16	0.04	0.06	0.03	0.03
		Total	0.16	0.16	0.04	0.06	0.03	0.03
	392 Motor Vehicle Parts and Tyre Retailing	Commenced	0.32	0.34	0.09	0.16	0.11	n.a.
		Established	0.35	0.35	0.10	0.12	0.11	0.11
		Total	0.35	0.35	0.10	0.12	0.11	0.11
	400 Fuel Retailing	Commenced	0.12	0.13	0.02	0.03	0.03	0.03
		Established	0.14	0.14	0.03	0.04	0.05	0.05
		Total	0.14	0.14	0.03	0.04	0.05	0.04

# Taxation Statistics 2009–10

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	411 Supermarket and Grocery Stores	Commenced	0.24	0.25	0.04	0.07	0.09	0.09
		Established	0.24	0.25	0.06	0.07	0.08	0.07
		Total	0.24	0.25	0.06	0.07	0.08	0.07
	412 Specialised Food Retailing	Commenced	0.30	0.31	0.05	0.09	0.13	0.12
		Established	0.31	0.32	0.07	0.09	0.10	0.10
		Total	0.31	0.32	0.07	0.09	0.10	0.10
	421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing	Commenced	0.39	0.43	0.09	0.17	0.12	0.09
		Established	0.42	0.45	0.12	0.17	0.13	0.13
		Total	0.41	0.45	0.12	0.17	0.13	0.13
	422 Electrical and Electronic Goods Retailing	Commenced	0.35	0.36	0.15	0.20	0.15	0.14
		Established	0.22	0.32	0.09	0.11	0.11	0.11
		Total	0.22	0.32	0.09	0.11	0.11	0.11
	423 Hardware, Building and Garden Supplies Retailing	Commenced	0.34	0.38	0.09	0.16	0.17	0.18
		Established	0.37	0.40	0.10	0.13	0.13	0.12
		Total	0.37	0.40	0.10	0.13	0.13	0.12
	424 Recreational Goods Retailing	Commenced	0.34	0.36	0.10	0.15	0.11	0.10
		Established	0.32	0.33	0.08	0.11	0.11	0.10
		Total	0.32	0.33	0.08	0.11	0.11	0.10
	425 Clothing, Footwear and Personal Accessory Retailing	Commenced	0.45	0.47	0.08	0.16	0.14	0.11
		Established	0.42	0.45	0.09	0.13	0.13	0.12
		Total	0.42	0.45	0.08	0.14	0.13	0.12
	426 Department Stores	Established	0.16	0.31	0.02	0.07	n.a.	n.a.
		Total	0.17	0.33	0.03	0.09	n.a.	n.a.
	427 Pharmaceutical and Other Store-Based Retailing	Commenced	0.33	0.33	0.05	0.07	0.11	0.10
		Established	0.33	0.33	0.06	0.08	0.10	0.10
		Total	0.33	0.33	0.06	0.08	0.10	0.10
	431 Non-Store Retailing	Commenced	0.38	0.41	0.14	0.24	0.28	0.23
		Established	0.28	0.36	0.12	0.17	0.10	0.10
		Total	0.29	0.37	0.13	0.18	0.11	0.10
	432 Retail Commission-Based Buying and/or Selling	Commenced	0.20	0.27	0.21	0.28	n.a.	n.a.
		Established	0.25	0.41	0.20	0.24	0.16	0.16
		Total	0.25	0.39	0.20	0.25	0.17	0.17
h.Accommodation and Food Services	440 Accommodation	Commenced	0.48	0.53	0.11	0.22	0.22	n.a.
		Established	0.58	0.59	0.13	0.20	0.19	0.17
		Total	0.57	0.58	0.12	0.21	0.19	0.17
	451 Cafes, Restaurants and Takeaway Food Services	Commenced	0.51	0.55	0.06	0.14	0.22	0.21
		Established	0.54	0.56	0.10	0.14	0.22	0.21
		Total	0.54	0.56	0.09	0.14	0.22	0.21
	452 Pubs, Taverns and Bars	Commenced	0.49	0.60	0.00	0.20	0.19	n.a.
		Established	0.49	0.49	0.06	0.10	0.14	0.14
		Total	0.49	0.49	0.05	0.11	0.15	0.14
	453 Clubs (Hospitality)	Commenced	n.a.	n.a.	0.26	0.31	n.a.	n.a.
		Established	0.44	0.65	0.20	0.21	n.a.	n.a.



# **Taxation Statistics 2009–10**

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
i.Transport, Postal and Warehousing	461 Road Freight Transport	Total	0.45	0.64	0.20	0.21	0.22	n.a.
		Commenced	0.50	0.49	0.31	0.38	0.19	0.18
		Established	0.55	0.55	0.26	0.31	0.21	0.20
	462 Road Passenger Transport	Total	0.54	0.55	0.27	0.31	0.20	0.20
		Commenced	0.13	0.27	0.19	0.23	0.15	0.15
		Established	0.27	0.40	0.26	0.29	0.19	0.18
	471 Rail Freight Transport	Total	0.25	0.39	0.25	0.29	0.19	0.18
		Commenced	n.a.	n.a.	0.29	0.29	n.a.	n.a.
		Established	n.a.	n.a.	0.20	0.29	n.a.	n.a.
	472 Rail Passenger Transport	Total	n.a.	n.a.	0.20	0.29	n.a.	n.a.
		Commenced	n.a.	n.a.	0.39	0.44	n.a.	n.a.
		Established	0.12	0.19	0.07	0.24	n.a.	n.a.
	481 Water Freight Transport	Total	0.12	0.19	0.09	0.25	n.a.	n.a.
		Commenced	n.a.	n.a.	-0.15	n.a.	n.a.	n.a.
		Established	0.76	0.77	0.23	0.33	n.a.	n.a.
	482 Water Passenger Transport	Total	0.76	0.77	0.19	0.34	n.a.	n.a.
		Commenced	n.a.	n.a.	0.11	0.19	n.a.	n.a.
		Established	0.08	0.33	0.13	0.32	n.a.	n.a.
	490 Air and Space Transport	Total	0.08	0.32	0.12	0.29	n.a.	n.a.
		Commenced	0.22	0.27	0.16	0.24	n.a.	n.a.
		Established	0.43	0.41	0.20	0.27	0.25	0.18
	501 Scenic and Sightseeing Transport	Total	0.41	0.40	0.20	0.26	0.24	0.17
		Commenced	0.68	n.a.	0.52	0.54	n.a.	n.a.
		Established	0.48	0.52	0.32	0.35	0.12	0.12
	502 Pipeline and Other Transport	Total	0.49	0.53	0.34	0.37	0.14	0.14
		Commenced	0.41	0.45	0.39	0.44	0.19	0.16
		Established	0.40	0.47	0.40	0.44	0.22	0.21
	510 Postal and Courier Pick-up and Delivery Services	Total	0.40	0.47	0.40	0.44	0.22	0.21
		Commenced	n.a.	n.a.	0.48	0.54	n.a.	n.a.
		Established	0.51	0.68	0.39	0.46	0.23	0.23
	521 Water Transport Support Services	Total	0.50	0.64	0.40	0.46	0.23	0.23
		Commenced	n.a.	n.a.	0.49	0.55	n.a.	n.a.
		Established	0.35	0.35	0.38	0.45	0.26	0.26
	522 Airport Operations and Other Air Transport Support Services	Total	0.37	0.37	0.39	0.46	0.25	0.25
		Commenced	0.14	0.23	0.19	0.21	0.16	0.16
		Established	0.19	0.38	0.30	0.33	0.21	0.20
	529 Other Transport Support Services	Total	0.18	0.35	0.29	0.31	0.20	0.19
		Commenced	n.a.	n.a.	0.34	0.34	n.a.	n.a.
		Established	0.41	0.42	0.23	0.32	0.27	0.15
530 Warehousing and Storage Services	Total	0.41	0.42	0.24	0.32	0.27	0.15	
	541 Newspaper, Periodical, Book and Directory Publishing	Commenced	0.71	0.70	0.41	0.46	n.a.	n.a.
		Established	0.57	0.66	0.35	0.42	0.15	0.15
Total		0.58	0.67	0.35	0.42	0.16	0.15	

# Taxation Statistics 2009–10

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	542 Software Publishing	Commenced	0.71	0.92	0.60	0.69	n.a.	n.a.
		Established	0.76	0.77	0.62	0.62	n.a.	n.a.
		Total	0.75	0.78	0.61	0.63	n.a.	n.a.
	551 Motion Picture and Video Activities	Commenced	0.13	0.64	0.28	0.30	n.a.	n.a.
		Established	0.55	0.62	0.43	0.48	0.22	0.19
		Total	0.46	0.62	0.41	0.46	0.22	0.19
	552 Sound Recording and Music Publishing	Commenced	0.29	0.34	0.37	0.42	n.a.	n.a.
		Established	0.47	0.58	0.35	0.40	0.12	0.19
		Total	0.45	0.55	0.35	0.40	0.12	0.19
	561 Radio Broadcasting	Commenced	n.a.	n.a.	0.66	0.66	n.a.	n.a.
		Established	n.a.	n.a.	0.36	0.62	n.a.	n.a.
		Total	n.a.	n.a.	0.39	0.63	n.a.	n.a.
	562 Television Broadcasting	Commenced	n.a.	n.a.	0.46	0.46	n.a.	n.a.
		Established	0.68	0.69	0.48	0.51	n.a.	n.a.
		Total	0.65	0.65	0.48	0.51	n.a.	n.a.
	570 Internet Publishing and Broadcasting	Commenced	0.24	0.24	0.33	0.35	n.a.	n.a.
		Established	0.47	0.54	0.41	0.47	n.a.	n.a.
		Total	0.44	0.50	0.40	0.46	n.a.	n.a.
	580 Telecommunications Services	Commenced	0.07	0.06	0.21	0.22	n.a.	n.a.
		Established	0.30	0.46	0.30	0.38	n.a.	n.a.
		Total	0.21	0.27	0.28	0.33	n.a.	n.a.
	591 Internet Service Providers and Web Search Portals	Commenced	0.30	0.27	0.20	0.25	n.a.	n.a.
		Established	0.44	0.40	0.24	0.33	0.34	n.a.
		Total	0.41	0.36	0.24	0.31	0.34	n.a.
	592 Data Processing, Web Hosting and Electronic Information Services	Commenced	0.03	n.a.	0.32	0.74	n.a.	n.a.
		Established	0.03	0.31	0.09	0.09	0.21	0.21
		Total	0.03	0.32	0.10	0.11	0.21	0.21
	601 Libraries and Archives	Commenced	0.88	n.a.	0.20	0.21	n.a.	n.a.
		Established	0.41	0.62	0.41	0.47	n.a.	n.a.
		Total	0.51	0.70	0.39	0.45	n.a.	n.a.
	602 Other Information Services	Commenced	n.a.	n.a.	0.65	0.68	n.a.	n.a.
		Established	0.73	0.91	0.50	0.68	n.a.	n.a.
		Total	0.75	0.89	0.53	0.68	n.a.	n.a.
k. Financial and Insurance Services	622 Depository Financial Intermediation	Commenced	0.00	n.a.	0.00	0.01	n.a.	n.a.
		Established	0.01	0.13	0.04	0.07	n.a.	n.a.
		Total	0.01	0.13	0.03	0.05	n.a.	n.a.
	623 Non-Depository Financing	Commenced	n.a.	n.a.	0.14	0.28	n.a.	n.a.
		Established	0.07	0.14	0.13	0.24	0.18	n.a.
		Total	0.07	0.14	0.13	0.25	0.18	n.a.
	624 Financial Asset Investing	Commenced	0.22	0.57	0.00	0.01	n.a.	n.a.
		Established	0.01	0.06	0.01	0.03	0.13	0.14
		Total	0.05	0.19	0.00	0.03	0.09	0.08
	631 Life Insurance	Established	0.14	0.29	0.27	0.35	0.14	0.14

# **Taxation Statistics 2009–10**

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Total	0.14	0.29	0.27	0.36	0.14	0.14
	632 Health and General Insurance	Commenced	0.60	n.a.	0.46	0.52	n.a.	n.a.
		Established	0.17	0.34	0.32	0.37	0.29	0.29
		Total	0.18	0.34	0.32	0.37	0.29	0.29
	633 Superannuation Funds	Commenced	n.a.	n.a.	0.04	n.a.	n.a.	n.a.
		Established	0.27	0.27	0.33	0.34	n.a.	n.a.
		Total	0.21	0.27	0.28	0.35	n.a.	n.a.
	641 Auxiliary Finance and Investment Services	Commenced	0.00	0.06	0.01	0.03	0.28	n.a.
		Established	0.07	0.27	0.02	0.05	0.13	0.21
		Total	0.06	0.26	0.02	0.05	0.14	0.21
	642 Auxiliary Insurance Services	Commenced	0.11	0.16	0.33	0.39	n.a.	n.a.
		Established	0.29	0.36	0.39	0.46	0.22	0.22
		Total	0.26	0.33	0.38	0.46	0.22	0.22
l.Rental, Hiring and Real Estate Services	661 Motor Vehicle and Transport Equipment Rental and Hiring	Commenced	0.24	0.30	0.17	0.27	n.a.	n.a.
		Established	0.35	0.51	0.16	0.27	0.13	0.11
		Total	0.34	0.49	0.16	0.27	0.14	0.12
	662 Farm Animal and Bloodstock Leasing	Established	n.a.	n.a.	0.13	0.43	n.a.	n.a.
		Total	n.a.	n.a.	0.23	0.49	n.a.	n.a.
	663 Other Goods and Equipment Rental and Hiring	Commenced	0.53	0.54	0.20	0.28	0.30	0.31
		Established	0.46	0.57	0.20	0.26	0.17	0.16
		Total	0.46	0.56	0.20	0.27	0.18	0.17
	664 Non-Financial Intangible Assets (Except Copyrights) Leasing	Commenced	0.09	n.a.	0.17	0.22	n.a.	n.a.
		Established	0.26	0.27	0.39	0.58	n.a.	n.a.
		Total	0.24	0.22	0.38	0.54	n.a.	n.a.
	671 Property Operators	Commenced	0.05	0.33	0.07	0.10	0.20	0.21
		Established	0.10	0.21	0.11	0.18	0.16	0.15
		Total	0.09	0.22	0.11	0.16	0.16	0.15
m.Professional, Scientific and Technical Services	672 Real Estate Services	Commenced	0.10	0.30	0.28	0.42	0.21	0.19
		Established	0.20	0.39	0.26	0.34	0.35	0.34
		Total	0.19	0.39	0.26	0.34	0.34	0.33
	691 Scientific Research Services	Commenced	0.45	0.72	0.70	0.73	n.a.	n.a.
		Established	0.35	0.35	0.51	0.55	0.18	0.15
		Total	0.36	0.36	0.52	0.57	0.18	0.15
	692 Architectural, Engineering and Technical Services	Commenced	0.44	0.57	0.45	0.57	0.16	0.18
		Established	0.38	0.49	0.41	0.46	0.23	0.22
		Total	0.38	0.50	0.41	0.46	0.23	0.22
	693 Legal and Accounting Services	Commenced	0.26	0.53	0.36	0.43	0.27	0.26
		Established	0.48	0.69	0.40	0.43	0.22	0.21
		Total	0.47	0.68	0.40	0.43	0.22	0.22
	694 Advertising Services	Commenced	0.51	0.63	0.35	0.42	0.31	0.31
		Established	0.27	0.36	0.30	0.34	0.17	0.15
		Total	0.30	0.39	0.31	0.35	0.20	0.19
	695 Market Research and Statistical Services	Commenced	0.30	0.34	0.57	0.61	n.a.	n.a.

# Taxation Statistics 2009–10

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Established	0.34	0.39	0.47	0.51	0.24	0.24
		Total	0.34	0.38	0.48	0.52	0.24	0.24
	696 Management and Related Consulting Services	Commenced	0.14	0.38	0.48	0.56	0.26	0.20
		Established	0.22	0.42	0.46	0.55	0.22	0.22
		Total	0.20	0.42	0.47	0.55	0.23	0.22
	697 Veterinary Services	Commenced	0.64	0.65	0.26	0.32	0.22	0.22
		Established	0.67	0.71	0.17	0.20	0.25	0.25
		Total	0.67	0.71	0.18	0.20	0.25	0.25
	699 Other Professional, Scientific and Technical Services	Commenced	0.43	0.66	0.39	0.48	0.21	n.a.
		Established	0.49	0.63	0.34	0.39	0.20	0.19
		Total	0.49	0.63	0.34	0.40	0.20	0.19
	700 Computer System Design and Related Services	Commenced	0.21	0.42	0.47	0.58	0.27	0.24
		Established	0.24	0.43	0.35	0.39	0.23	0.21
		Total	0.24	0.43	0.36	0.41	0.23	0.21
n.Administrative and Support Services	721 Employment Services	Commenced	0.60	0.64	0.37	0.40	0.65	0.63
		Established	0.46	0.56	0.40	0.44	0.53	0.52
		Total	0.47	0.57	0.39	0.43	0.55	0.53
	722 Travel Agency and Tour Arrangement Services	Commenced	0.12	0.13	0.13	0.16	0.05	n.a.
		Established	0.12	0.13	0.11	0.14	0.10	0.10
		Total	0.12	0.13	0.12	0.14	0.10	0.09
	729 Other Administrative Services	Commenced	0.12	0.28	0.30	0.44	0.33	0.45
		Established	0.17	0.31	0.30	0.34	0.30	0.30
		Total	0.16	0.31	0.30	0.35	0.30	0.30
	731 Building Cleaning, Pest Control and Gardening Services	Commenced	0.54	0.65	0.40	0.46	0.26	0.24
		Established	0.60	0.70	0.39	0.43	0.30	0.29
		Total	0.59	0.69	0.39	0.43	0.30	0.28
	732 Packaging Services	Commenced	n.a.	n.a.	0.55	0.56	n.a.	n.a.
		Established	0.50	0.55	0.29	0.32	0.31	0.31
		Total	0.50	0.53	0.32	0.34	0.31	0.31
o.Public Administration and Safety	751 Central Government Administration	Commenced	n.a.	n.a.	0.52	n.a.	n.a.	n.a.
		Established	n.a.	n.a.	0.65	0.65	n.a.	n.a.
		Total	n.a.	n.a.	0.63	0.65	n.a.	n.a.
	752 State Government Administration	Established	n.a.	n.a.	0.85	0.87	n.a.	n.a.
		Total	n.a.	n.a.	0.85	0.87	n.a.	n.a.
	753 Local Government Administration	Commenced	n.a.	n.a.	0.33	0.35	n.a.	n.a.
		Established	0.44	0.47	0.43	0.46	n.a.	n.a.
		Total	0.41	0.44	0.42	0.45	n.a.	n.a.
	754 Justice	Commenced	n.a.	n.a.	0.80	n.a.	n.a.	n.a.
		Established	n.a.	n.a.	0.57	0.59	n.a.	n.a.
		Total	n.a.	n.a.	0.58	0.60	n.a.	n.a.
	755 Government Representation	Established	n.a.	n.a.	0.66	0.71	n.a.	n.a.
		Total	0.30	n.a.	0.63	0.70	n.a.	n.a.
	760 Defence	Commenced	n.a.	n.a.	0.60	n.a.	n.a.	n.a.

# Taxation Statistics 2009–10

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Established	n.a.	n.a.	0.67	0.67	n.a.	n.a.
		Total	n.a.	n.a.	0.66	0.68	n.a.	n.a.
	771 Public Order and Safety Services	Commenced	0.65	0.66	0.44	0.48	0.41	0.22
		Established	0.42	0.50	0.31	0.35	0.39	0.39
		Total	0.43	0.51	0.32	0.36	0.39	0.38
	772 Regulatory Services	Commenced	n.a.	n.a.	0.47	0.49	n.a.	n.a.
		Established	0.48	0.48	0.54	0.58	n.a.	n.a.
		Total	0.46	0.48	0.53	0.57	n.a.	n.a.
p.Education and Training	801 Preschool Education	Commenced	n.a.	n.a.	0.20	0.20	n.a.	n.a.
		Established	0.74	0.79	0.20	0.27	0.50	0.47
		Total	0.76	0.81	0.20	0.26	0.50	0.48
	802 School Education	Commenced	n.a.	n.a.	0.43	0.53	n.a.	n.a.
		Established	0.06	0.57	0.20	0.21	0.42	0.42
		Total	0.06	0.57	0.21	0.22	0.42	0.42
	810 Tertiary Education	Commenced	0.68	0.77	0.54	0.59	n.a.	n.a.
		Established	0.33	0.48	0.41	0.45	0.29	0.27
		Total	0.34	0.49	0.42	0.47	0.29	0.27
	821 Adult, Community and Other Education	Commenced	0.41	0.57	0.38	0.48	0.31	0.31
		Established	0.48	0.63	0.37	0.42	0.27	0.27
		Total	0.48	0.62	0.37	0.43	0.27	0.27
	822 Educational Support Services	Commenced	0.80	0.82	0.64	0.65	n.a.	n.a.
		Established	0.45	0.50	0.51	0.55	0.28	0.27
		Total	0.48	0.52	0.53	0.56	0.28	0.27
q.Health Care and Social Assistance	840 Hospitals	Commenced	n.a.	n.a.	0.54	0.60	n.a.	n.a.
		Established	0.65	0.74	0.56	0.58	0.13	0.13
		Total	0.64	0.74	0.56	0.58	0.13	0.13
	851 Medical Services	Commenced	0.46	0.68	0.52	0.54	0.12	0.12
		Established	0.64	0.71	0.54	0.55	0.13	0.13
		Total	0.63	0.71	0.54	0.55	0.13	0.13
	852 Pathology and Diagnostic Imaging Services	Commenced	0.00	n.a.	0.20	0.21	n.a.	n.a.
		Established	0.07	0.10	0.29	0.31	0.14	0.13
		Total	0.04	0.10	0.28	0.30	0.14	0.13
	853 Allied Health Services	Commenced	0.55	0.68	0.42	0.46	0.17	0.20
		Established	0.76	0.80	0.34	0.35	0.20	0.20
		Total	0.75	0.80	0.34	0.35	0.20	0.20
	859 Other Health Care Services	Commenced	0.82	0.86	0.56	0.64	n.a.	n.a.
		Established	0.59	0.71	0.53	0.58	0.22	0.19
		Total	0.60	0.72	0.53	0.59	0.22	0.19
	860 Residential Care Services	Commenced	0.68	n.a.	0.42	0.44	n.a.	n.a.
		Established	0.77	0.79	0.36	0.39	0.40	0.41
		Total	0.77	0.79	0.37	0.40	0.40	0.41
	871 Child Care Services	Commenced	0.14	0.42	0.32	0.42	0.34	0.26
		Established	0.45	0.62	0.41	0.45	0.47	0.45

# **Taxation Statistics 2009–10**

**Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Total		0.370.59		0.400.45		0.460.44
	879 Other Social Assistance Services	Commenced		0.100.52		0.330.35		n.a.n.a.
		Established		0.390.50		0.520.55		0.320.32
		Total		0.290.50		0.490.52		0.330.33
r.Arts and Recreation Services	891 Museum Operation	Established		0.810.77		0.330.41		n.a.n.a.
		Total		0.810.77		0.340.41		n.a.n.a.
	892 Parks and Gardens Operations	Commenced		n.a.n.a.		0.370.37		n.a.n.a.
		Established		0.720.75		0.240.30		n.a.n.a.
		Total		0.730.76		0.250.30		n.a.n.a.
	900 Creative and Performing Arts Activities	Commenced		0.270.51		0.340.48		0.380.35
		Established		0.370.46		0.390.44		0.190.18
		Total		0.360.46		0.390.45		0.200.19
	911 Sports and Physical Recreation Activities	Commenced		0.610.65		0.280.38		0.270.25
		Established		0.540.63		0.340.40		0.220.20
		Total		0.550.64		0.340.40		0.220.20
	912 Horse and Dog Racing Activities	Commenced		0.090.44		0.020.19		0.230.23
		Established		0.690.66		0.070.18		0.250.23
		Total		0.540.62		0.060.18		0.250.23
	913 Amusement and Other Recreation Activities	Commenced		0.540.50		0.220.29		n.a.n.a.
		Established		0.660.68		0.220.31		0.210.19
		Total		0.650.67		0.220.30		0.210.19
	920 Gambling Activities	Commenced		0.100.10		0.130.14		n.a.n.a.
		Established		0.100.17		0.060.16		0.120.22
		Total		0.100.17		0.060.15		0.120.22
s.Other Services	941 Automotive Repair and Maintenance	Commenced		0.540.56		0.250.31		0.190.18
		Established		0.490.54		0.200.23		0.190.18
		Total		0.490.55		0.200.24		0.190.18
	942 Machinery and Equipment Repair and Maintenance	Commenced		0.470.56		0.320.39		0.170.17
		Established		0.540.56		0.290.33		0.200.18
		Total		0.540.56		0.300.33		0.200.18
	949 Other Repair and Maintenance	Commenced		0.710.72		0.380.42		0.170.17
		Established		0.670.68		0.310.34		0.240.23
		Total		0.670.68		0.320.35		0.230.22
	951 Personal Care Services	Commenced		0.760.80		0.200.29		0.360.33
		Established		0.790.79		0.230.27		0.360.34
		Total		0.780.79		0.230.28		0.360.34
	952 Funeral, Crematorium and Cemetery Services	Commenced		0.550.55		0.290.30		n.a.n.a.
		Established		0.460.65		0.190.22		0.160.15
		Total		0.470.65		0.200.23		0.160.15
	953 Other Personal Services	Commenced		0.380.60		0.310.41		0.250.24
Established			0.510.64		0.340.39		0.270.26	
Total			0.500.63		0.340.40		0.260.26	
954 Religious Services	Commenced		n.a.n.a.		0.530.56		n.a.n.a.	

Taxation Statistics 2009–10

Table IN1B: Individual financial ratios\* by fine industry groups and business status, 2009–10 income year

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Broad industry divisions	Fine industry groups	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		Established	0.12	0.71	0.26	0.30	n.a.	n.a.
		Total	0.12	0.70	0.27	0.31	n.a.	n.a.
	955 Civic, Professional and Other Interest Group Services	Commenced	0.13	0.18	0.28	0.33	n.a.	n.a.
		Established	0.23	0.51	0.29	0.34	0.18	0.18
		Total	0.22	0.45	0.29	0.34	0.17	0.17
	960 Private Households Employing Staff and Undifferentiated Goods	Commenced	n.a.	n.a.	0.16	0.19	n.a.	n.a.
		Established	0.09	n.a.	0.42	0.60	0.11	0.11
		Total	0.12	0.53	0.41	0.59	0.11	0.11